পঞ্জীভুক্ত নম্বৰ - ৭৬৮ /৯৭ Registered No.-768/97

অসম ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্ত্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 795 Dispur, Saturday, 30th December, 2017, 9th Pausa, 1939 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

NOTIFICATION No. 24/2017-GST

The 30th December, 2017

No.CT/GST-10/2017/80.- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 of the Assam Goods and Services Tax Act, 2017 (Assam Act XXVII of 2017) (herein after in this notification referred to as the Act) and in supersession of notification No.18/2017-GST dated the 15th November, 2017, published in the Assam Gazette, Extraordinary, vide number 662 dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl.No.	Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - November, 2017	10th January, 2018
2	December, 2017	10th February, 2018
3	January, 2018	10th March, 2018
4	February, 2018	10th April, 2018
5	March, 2018	10th May, 2018

The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

This notification shall come into force with effect from the 29th day of December, 2017.

ANURAG GOEL,
Commissioner of State Tax, Assam,
Guwahati.

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